

EXHIBIT 86

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF ROCKLAND

ANNE BRYANT,

Plaintiff,

Index No. 5192/00

v.

Hon. Andrew P. O'Rourke

BROADCAST MUSIC, INC., (a/k/a "BMI"),
CLIFFORD A. "FORD" KINDER, KINDER &
CO., LTD., VADIVOX, LTD., JULES M. "JOE"
BACAL, GRIFFIN BACAL, INC., STARWILD
MUSIC BMI, WILDSSTAR MUSIC ASCAP,
SUNBOW PRODUCTIONS, INC., and JOHN
AND JANE DOES 1-10,

Defendants.

**AFFIRMATION OF GLORIA C.
PHARES IN SUPPORT OF
SUNBOW PRODUCTIONS, INC.'S
MOTION TO DISMISS**

ANNE BRYANT

Plaintiff,

Index No. 2821/02

v.

Hon. Andrew P. O'Rourke

SUNBOW PRODUCTIONS, INC.

Defendant.

GLORIA C. PHARES, an attorney admitted to practice before the courts of this State, makes the following affirmation under penalty of perjury:

1. I am a member of the firm Patterson Belknap Webb & Tyler LLP, attorneys for Defendant Sunbow Productions, Inc. ("Sunbow"), and admitted to practice

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in the State of New York. I am thoroughly familiar with the facts contained in this reply affirmation in support of Sunbow's Motion to Dismiss.

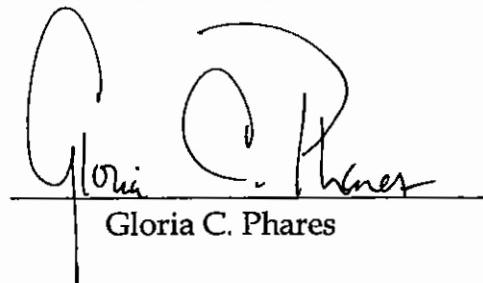
2. Exhibit A is a true copy of the unreported decision *Watson v. Sony Music Entertainment, Inc.*, No. 108802/98 (Sup. Ct. N.Y. Cnty, entered Jan. 6, 2000), *aff'd*, 282 A.D.2d 222, 722 N.Y.S.2d 385 (1st Dep't 2001).

3. Exhibit B is a true copy of the June 22, 2004 Letter of Lauren Hammer Breslow, a former associate of Patterson Belknap Webb & Tyler LLP, transmitting to plaintiff's counsel documents bearing production numbers 411-570. Attached to this exhibit are only those pages bearing productions numbers 526 through 564, which are the Sony / ATV royalty statements dated January 1998 through December 2003.

4. Exhibit C is the practice description of Prager and Fenton LLP, "the acknowledged leaders in evaluating musical copyrights," who have a regular practice in advising creators, including auditing publisher's books and records. *See especially* the section entitled "Royalty and Profit Participation."

5. Exhibit D is the practice description of Mahoney, Cohen and Company, another auditing and accounting service that specializes in auditing royalty statements. There is also a detailed description of the nature of such an audit.

Dated: New York, N.Y.
Dec. 5, 2006



Gloria C. Phares

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK: IAS PART 1

ROBERT M. WATSON and MICHAEL E. FOSTER,
WILLIAM G. LEVERTY, PERRY C. RICHARDSON
and CARL J. SNARE p/k/a "FIREHOUSE"
on behalf of themselves and all other
similarly situated,

Plaintiffs,

-against-

Index No.

SONY MUSIC ENTERTAINMENT, INC.,

108802/98

Defendant.

BEVERLY COHEN, J. :

Defendant moves for dismissal of the complaint.

As stated in the amended complaint, plaintiffs, who are professional performing artists, and the members of the proposed Class, entered into written artist recording agreements with defendant. The agreements granted defendant the right to commercially exploit plaintiffs' music recordings, and obligated defendant to pay domestic and foreign royalties to plaintiffs and the members of the proposed Class from the sale of records, tapes and CDs containing their sound recordings. Pursuant to the agreements, defendant is obligated to furnish plaintiffs and the proposed Class members with accurate semi-annual royalty accounting statements, together with any royalties due. Each agreement sets forth a formula for calculating the foreign royalties.

Plaintiffs allege that defendant failed to properly account to them and the proposed Class for the foreign royalties

generated by the sale of recordings and fraudulently concealed its failure to properly account. Specifically, defendant is alleged to have miscalculated and under reported the foreign royalties, depriving plaintiffs and the members of the proposed Class of the proper amount of royalties. It is alleged that because the miscalculations could not be discerned from the semi-annual statements, plaintiffs and the proposed Class members did not immediately learn, and could not have learned until long after the events in question, that defendant misrepresented and omitted material facts regarding their respective entitlements to payments under their agreements.

The amended complaint sets forth causes of action for breach of contract, violations of Section 349 of the General Business Law ("GBL"), an accounting and declaratory relief. Plaintiffs seek compensatory and punitive damages. Plaintiffs' cause of action for unjust enrichment has been withdrawn. Plaintiffs do not seek class certification at this time.

THE AGREEMENTS

Defendant moves for dismissal of the complaint on various grounds. Defendant contends that the terms of the agreements bar or limit the claims brought by plaintiffs. Plaintiff Robert M. Watson entered into a separate agreement from the other plaintiffs (hereinafter referred to as "Firehouse"), who contracted with defendant's predecessor in interest. Although

the Watson and Firehouse agreements are not identical, they establish similar procedures as a means for plaintiffs to determine the accuracy of defendant's royalty statements and to raise objections to said statements. For example, Section 11.03 of Robert Watson's agreement provides in part:

Sony [defendant] will maintain books and records which report the sales of Phonograph Records and any other transactions on which royalties are payable to you. You may, at your expense, examine those books and records, as provided in this paragraph only. You may make those examinations only for the purpose of verifying the accuracy of the statements sent to you under paragraph 11.01. You may make such an examination for a particular statement only once, and only within one year after the date when Sony is required to send you that statement under paragraph 11.01.

According to defendant, plaintiffs had the right, if they chose to exercise it, to audit defendant's books and records to determine whether plaintiffs agree with defendant's royalty calculations. The agreements also contain incontestability clauses. For example, Section 11.04 of Watson's agreement begins:

If you have any objection to a royalty statement, you will give Sony specific notice of that objection and your reasons for it within two years after the date when Sony is required to send you that statement under paragraph 11.01. Each royalty statement will become conclusively binding on you at the end of that two-year period, and you will no longer have any right to make any other objections to it. You will not have the right to sue Sony in connection with any royalty accounting, or to sue Sony for royalties on Records sold or Net Receipts derived by Sony during the period a royalty accounting covers, unless you commence the suit within that two year period.

Defendant claims that plaintiffs have a prescribed period of time (two years for Watson and two and a half years for Firehouse) after they receive a particular royalty statement to object to such statement. If no objection is made during that time, plaintiffs can no longer challenge that statement.

Defendant argues further that plaintiffs are barred from bringing suit on royalty claims after the expiration of the applicable period.

Defendant refers to Section 11.04 of Watson's agreement, which provides:

If you commence suit on any controversy or claim concerning royalty accountings rendered to you under this agreement, the scope of the proceeding will be limited to determination of the amount of the royalties due for the accounting periods concerned, and the court will have no authority to consider any other issues or award any relief except recovery of any royalties found owing. Your recovery of such royalties will be the sole remedy available to you or the Artist by reason of any claim related to Sony's royalty accountings.

Defendant urges that, as a result of the above language, plaintiffs are excluded from seeking relief such as punitive damages, declaratory relief and accounting and are restricted to claims within an appropriate period.

Defendant also refers to Section 19.07 of the Firehouse contract which provides:

Neither Party will be entitled to recover damages or

to terminate the term of this agreement by reason of any breach by the other party of its material obligations, unless the latter Party has failed to remedy the breach within thirty (30) days following notice.

Defendant argues that the plaintiffs have ignored this condition precedent to the recovery they seek, and because they failed to plead compliance with the notice requirements of this Section, any remaining claims of their suit must be dismissed.

Thus, defendant argues that plaintiffs had the express right to an audit of their royalty statements in which they could have discovered the errors allegedly made in the accounts. Defendant contends that by failing to raise objections earlier, plaintiffs are now bound by the terms of the incontestability clause, which bars all claims on royalty statements issued prior to September 30, 1996. Moreover, defendant maintains that plaintiffs are limited to a recovery of royalties found owing, and must have their additional claims dismissed.

Plaintiffs contend that the incontestability clause is not a bar to their claims because of defendant's alleged fraud in concealing the proper calculations in their royalty statements, which they claim has the effect of an equitable estoppel. According to plaintiffs, the statements rendered by defendant failed to disclose sufficient information on their face from which one could discern defendant's method of calculating foreign royalties, and therefore failed to disclose sufficient

information to trigger the right to seek an audit. Plaintiffs urge that if the court were to hold that the limitations period bars plaintiffs and the proposed Class' claims, it would be rewarding defendant for its allegedly fraudulent accounting practices.

Plaintiffs also argue that Section 11.04 of the agreement does not limit their remedies, because this action is not directed toward any particular royalty accounting, but toward defendant's method of calculating foreign royalties. In support of this proposition, plaintiffs refer to Section 19.03(a) of the agreements, which provides:

All remedies, rights, undertakings, and obligations contained in this agreement shall be cumulative and none of them shall be in limitation of any other remedy, right, undertaking, or obligation of either party.

Plaintiffs claim that this provision allows them to bring additional claims besides money damages against defendant.

Plaintiffs argue that the notice and cure provision of the agreements does not bar any claims, because defendant allegedly received the required notice on May 18, 1998, when plaintiffs filed and served their original complaint in this action. In that complaint, plaintiffs stated:

Contemporaneously with the filing of this action, plaintiffs are hereby giving the contractually required written notice to SONY, pursuant to Section 19.07 of Plaintiffs' Recording Agreement, on behalf of the class, of a breach of Plaintiffs' Recording Agreement as set forth above, and the SONY Recording

Agreements to which Class members are parties, requiring SONY to cure such breaches within thirty (30) days hereof. In the event that SONY fails to cure these breaches on behalf of plaintiffs and the Class, Plaintiffs intend to amend this complaint to assert a breach of contract claim on behalf of themselves and the Class.

Plaintiffs assert that these allegations alone are sufficient notice. In the amended complaint, plaintiffs have expressly alleged that defendant received written notice pursuant to the agreements of its breach of the agreement which it failed to cure. For the purpose of this motion to dismiss, plaintiffs contend that this court must accept the facts as alleged in the complaint as true, and that pursuant to CPLR 3015, the performance or occurrence of a condition precedent in a contract need not be pleaded. According to plaintiffs, where defendant denies performance or occurrence, they shall be required to prove on the trial only such performance or occurrence as shall have been so specified.

When the meaning of a contract is plain and clear, it is entitled to be enforced according to its terms and not to be subverted by straining to find an ambiguity which otherwise might not be thought to exist. Uribe v Merchants Bank of New York, 91 NY2d 336 (1998). When construing the terms of a contract, the court is to give effect to the parties' intentions. See, Greenwich Village Associates v Salle, 110 AD2d 111 (1st Dept 1985). Here, the parties agreed to a limitations of suit clause

in the agreements, in which claims related to royalty accountings would be brought only within the prescribed period. Parties may contractually provide limitations provisions in written contracts. See, Rudin v Disanza, 202 AD2d 202 (1st Dept 1990). In an action based on breach of contract, the cause of action normally accrues at the time of breach, since it is at that time that a plaintiff has a viable cause of action. Victorson v Bock Laundry Mach. Co., 37 NY2d 395 (1975). It is not significant when plaintiff discovers the breach, since the statute of limitations runs when the breach occurs, not when plaintiff discovers it. Other causes of action, such as fraud, accrue at the time plaintiff discovers the fraud or had reason to discover the fraud.

Plaintiffs have brought a breach of contract claim against defendant, not a claim for fraudulent concealment. Although they allege that defendant failed to disclose the manner in which the calculations were done, plaintiff's claim does not state a cause of action for fraud. Moreover to invoke the doctrine of equitable estoppel, which precludes a defendant from pleading the Statute of Limitations, plaintiff must show it was induced by fraud, misrepresentation or deception to refrain from taking action. See, Simkuski v Saeli, 44 NY2d 442 (1978). However in such a case there must be a fiduciary relationship between plaintiff and defendant, so as to bring defendant within the equitable estoppel doctrine. See, Cabrini Medical Center v

lesina, 64 NY2d 1059 (1985). There is no fiduciary relationship among the parties in this case. By suing for breach of contract, plaintiffs are bound by the terms of the agreements, which include a limitation on the bringing of a suit with respect to royalty statements.

The limitation period for each agreement reaches back from the date the suit was commenced to encompass all royalty statements required to be sent within the applicable period. Watson was required to commence suit with respect to any royalty statement within the same two years that he was required to provide specific notice of his objection under the incontestability clause. For Firehouse, the contractual limitation period provides an additional six months beyond the two year term established by Watson's contract. Section 11.01 of plaintiffs' agreements provides that defendant will calculate plaintiffs' royalties as of every June 30th and December 31st for the preceding six-month period. Thereafter, on the following September 30th and March 31st, defendant would send Watson and Firehouse the semi-annual royalty statements covering those periods. Watson commenced suit on May 20, 1998 and his two-year limitations period bars suit on any royalty statement issued prior to September 20, 1996. Firehouse's two and a half year limitation period calculated from its May 18, 1998 commencement of suit, would include the March 31, 1996 statement. However,

because Firehouse has failed to allege that it gave timely notice of any objection to the March 31, 1996 statement, the uncontrollability clause bars Firehouse's ability to raise objections to that statement. Thus, the limitations clause bars both plaintiffs' claims for periods covered by royalty statements issued prior to September 30, 1996.

There is an apparent inconsistency between Section 19.03(a) and Section 11.04. The former negates the limitations of remedies established by the latter. It has been held that if there is an inconsistency between a general provision and a specific provision in a contract, the specific provision controls. See, Bank of Tokyo-Mitsubishi, Ltd v Kvaerner A.S., 243 AD2d 1 (1st Dept 1998). Section 11.04 is the specific provision, referring to suits that concern royalty accountings. This action involves the proper calculation of foreign sales royalties. Therefore Section 11.04 limits plaintiff's relief to the recovery of royalties found owing.

The court furthermore finds that plaintiffs have provided defendant with sufficient notice pursuant to Section 19.07 of the agreements.

DECLARATORY JUDGMENT

The complaint seeks a declaratory judgment determining the proper methodology for calculating foreign royalty payments under the agreements. Defendant argues that plaintiffs are limited by

the agreements to recovery of royalties found binding. Defendant also argues that such relief is unnecessary where plaintiffs have an adequate remedy at law, mainly money damages. Plaintiffs contend that declaratory relief is appropriate where there is a justiciable controversy and legal relief is not sufficient.

A declaratory judgment is appropriate only where a conventional form of remedy is not available and a declaratory judgment will serve some practical and useful purpose. Automatic Ticker Systems, Ltd., v Quinn, 90 AD2d 738 (1st Dept 1982), aff'd 58 NY2d 949 (1983). A cause of action for declaratory judgment is unnecessary and inappropriate when plaintiff has an adequate, alternative remedy in another form of action, such as breach of contract. Apple Records, Inc v Capital Records, Inc., 137 AD2d 50 (1st Dept 1988). Here, plaintiffs have asserted a breach of contract claim against defendant. The court finds that this is an adequate remedy, and that damages will suffice. Therefore, the declaratory action must be dismissed.

GENERAL BUSINESS LAW

Plaintiffs bring a cause of action based on Section 349 of GBL. This statute makes unlawful deceptive practices in conducting a business or providing a service. Parties claiming a benefit under this statute must charge conduct that is consumer-oriented. The conduct need not be repetitive or recurring, but defendant's acts or practices must have a broad impact on

consumers at large. See, Oswego Laborers' Local 214 Pension Fund v Marine Midland Bank, 85 NY2d 20 (1995).

Defendant contends that this agreement is a private contract and that the conduct alleged in this action is not consumer-oriented conduct. Plaintiffs contend that the concept of consumer-oriented conduct has been broadly construed and that the statute is applicable to their case. The court holds that the agreements are private in nature and are not related to the general public. Defendant's practice of providing royalty payments or calculations to plaintiffs does not constitute consumer-oriented conduct for the purpose of the statute at bar. Such agreements are not supplied or offered to the consuming public at large. Therefore, the GBL cause of action is dismissed.

ACCOUNTING

Plaintiffs also seek an accounting. The entitlement to such an equitable remedy rests upon a trust or fiduciary relationship and a duty upon the part of defendant to account, or where special circumstances are present warranting equitable relief in the interest of justice. Grossman v Laurence Handprints-N.J., Inc., 90 AD2d 95 (2d Dept 1982). Here, there is no fiduciary relationship between the parties and there are no special circumstances warranting such relief. A royalty agreement does not establish a fiduciary relationship, and the fact that a

statement of account is necessary to prove the claim does not require an accounting. See, Lane v Mercury Record Corp., 21 AD2d 602 (1st Dept 1964) aff'd 18 NY2d 889 (1966). The parties here have a contractual, rather than a fiduciary relationship. Therefore, the accounting cause of action is dismissed.

PUNITIVE DAMAGES

Defendant seeks dismissal of plaintiffs' claim for punitive damages on the ground that they are inappropriate in a breach of contract action. In contract actions generally, where punitive damages are sought, there must be proof of more than a mere private wrong. Samovar of Russia Jewelry Antique Corp. v Generali, the General Ins. Co. of Trieste and Venice, 102 AD2d 279 (1st Dept 1984). Punitive damages are available only in those limited circumstances where it is necessary to deter defendant and others like it from engaging in conduct that may be characterized as gross and morally reprehensible and of such wanton dishonesty as to imply a criminal indifference to civil obligations. See, Rocanova v Equitable Life Assurance Society, 83 NY2d 603 (1954). Where a claim arises from a breach of contract, the elements for punitive damages are: (1) defendant's conduct must be actionable as an independent tort; (2) the tortious conduct must be of an egregious nature; (3) the egregious conduct must be directed to plaintiff; and (4) it must be part of a pattern directed at the public generally. Rocanova, 83 NY2d at

613, supra.

Here, plaintiffs have not pleaded a tort independent of the breach of contract, that is, tortious conduct separate and apart from a failure to fulfill contractual obligations. Moreover, plaintiffs have not shown that defendant's conduct is part of a pattern directed at the general public. Therefore, the claim for punitive damages is dismissed.

THE RELEASE

On October 12, 1994, Watson and defendant executed an agreement which terminated their August 9, 1991 contract. The 1994 Agreement also contained a general release which provides as follows:

You (Watson) hereby forever release and discharge us (defendant) from any and all claims, demands, actions, causes of action, suits, sums of money, accounts, covenants, agreements, contracts, and promises in law or in equity, which you now have, have had, or at any time may have, against us, our successors and assigns, whether or not they have been subject to dispute or otherwise and whether known or unknown to you, by reason of any matter, cause, or thing whatsoever from the beginning of the world to the date hereof, including, without limitation, any and all obligations to make or release any recordings or to make any payments to you (except as provided in Paragraph 4 below) under the [Recording] Agreement.

Paragraph 4 of the release provides that defendant is obligated to pay royalties to Watson in accordance with the agreement.. Defendant claims that the release bars Watson's causes of action, except breach of contract.

The court finds that the release, by its terms, only bars causes of action brought by Watson that would have accrued up to the date of the release. Watson could bring an action based upon an event occurring after the date of the release. The release clearly reserves his right to bring a suit based upon his contractual right to royalties.

Here, the court has dismissed all but plaintiffs' breach of contract claim and has restricted that claim to a period after September 30, 1996. The release has no bearing on this claim.

Accordingly, it is

ORDERED that the motion to dismiss the complaint is granted with respect to all but the first cause of action and that claims based upon that cause of action shall be limited to the period after September 30, 1996, and it is further

ORDERED that defendant is directed to serve an answer to the complaint within 10 days after service of a copy of this order with notice of entry.

Dated: Dec 30, 1996

ENTER:

Benny S. Cohen

J.S.C.

Patterson, Belknap, Webb & Tyler LLP

1133 Avenue of the Americas
New York, NY 10036-6710
(212) 336-2000
Fax (212) 336-2222

Lauren Hammer Breslow

Direct Phone
(212) 336-2671

Email Address
lhammerbreslow@pbwt.com

June 22, 2004

By FedEx

Patrick J. Monaghan, Esq.
Monaghan, Monaghan, Lamb & Marchisio
28 W. Grand Avenue, 2nd Floor
Montvale, NJ 07645
(201) 802-9066

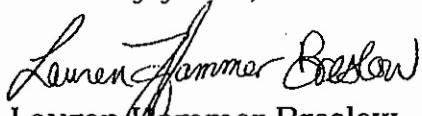
Re: Bryant v. Sunbow, Index No. 2821/02
Bryant v. BMI, et al., Index No. 5192/00

Dear Mr. Monaghan:

In Sunbow Productions, Inc.'s ("Sunbow") responses to Plaintiff's Demands for the Production of Documents and Things, it expressly reserved the right to amend or supplement its responses. Accordingly, Sunbow is supplementing its production with the enclosed documents bearing production numbers: 000411-000570.

For your information, the Sony/ATV royalty statements cover the entire period, beginning March 11, 1996, during which Sony/ATV has administered the Sunbow catalog.

Sincerely yours,


Lauren Hammer Breslow

cc: Adrienne Valencia, Esq.
Gloria Phares, Esq. (w/o encls.)

JNY MUSIC PUBLISHING - FILM & TV
O. BOX 1273
NASHVILLE, TN
77012

ROYALTY STATEMENT

PAYEE : (6022)
TV-LOONLAND AG
MUENCHNER STRASSE 16
85774 UNTERFOEHRING
GERMANY

PAGE: 1

1

ACCOUNT WITH : (6054) BRYANT, ANNE
DR. 1/01/98 TO JUNE 1998

MECHANICAL STATEMENT **

	PERIOD	% RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCR./SONG TOTAL
LONE AGAIN (FR. TV SER 'JEM')						
BRYANT/HARMAN SMP BELGIUM	10400 25283	87705	7/97-12/97 100.00	1683.63	22.973	386.78
EM VOCAL THEME (FR. TV SER)						
BRYANT/BACAL SMP FRANCE	25289		7/97-12/97 100.00	54.14	22.973	12.43
ACEM						12.43 **
ARDI GRAS (FR. TV SER 'JEM')						
BRYANT/HARMAN SMP CANADA	D772	26980	490 7/97-12/97 92.50	7.76	22.973	1.78
MECHANICAL STATEMENT **						
DU GOTTA BE FAST (FR. TV SER 'JEM')						
BRYANT/HARMAN SMP FRANCE	ACEM	25289	7/97-12/97 100.00	1.73	22.973	0.39
MECHANICAL TOTAL			1747.26		401.38	0.39 **

JNY MUSIC PUBLISHING - FILM & TV
I ACCOUNT WITH : (06054) BRYANT, ANNE
JR PERIOD JANUARY TO JUNE
1998

ROYALTY
SUMMARY
PAYEE : (6022)
BRYANT, ANNE

PAGE 3
3

PERIOD	% RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE. / SONG TOTAL
MECHANICAL TOTAL		1747.26		401.38	
SYNCH & SUNDAY TOTAL		6.71		1.54	
STATEMENT TOTAL		1753.97		402.92	

ONY MUSIC PUBLISHING - FILM & TV
O. BOX 1273
NASHVILLE, TN
7202

ROYALTY STATEMENT

PAYEE : (60022)
TV-LOONTLAND AG
MUENCHNER STRASSE 16
85774 UNTERFOHRING
GERMANY

PHONE : 615-726-8326

PAGE: 1

ACCOUNT WITH : (06054) BRYANT, ANNE

DR. 1 JULY TO DECEMBER 1998

MECHANICAL STATEMENT **

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE		AMOUNT DUE	SRCB. / SONG TOTAL
			AMOUNT	SHARE		
027612 SMP CANADA 32139	200	1/98-06/98 92.50	7.67	22.973	1.76	
URPRISE, SURPRISE (FR. TV SER 'JEM')					1.76 **	
BRYANT/HARMAN G.E.M.A. 30721		7/97-12/97 100.00	2.09	22.500	0.47	0.47 **
MECHANICAL TOTAL			-----	9.76	-----	2.23

JNY MUSIC PUBLISHING - FILM & TV
O. BOX 1273
NASHVILLE, TN
7202

TELEPHONE : 615-726-8326

ACCOUNT WITH : (06054) BRYANT, ANNE
DR 1999 JANUARY TO JUNE 1999

MECHANICAL STATEMENT **

ROYALTY STATEMENT

PAYER : (6022)
TV-LOONLAND AG
WENKENHNER STRASSE 16
81774 MÜNCHEN
GERMANY

PAGE: 1
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18.75 **

PERIOD	% RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRGE./SONG TOTAL
LONE AGAIN (FR. TV SER 'JEM') BRYANT/HARMAN SMP BELGIUM 10400 37743	6502	7/98-12/98 100.00	81.65	22.973	18.75
ON'T LOOK NOW HARMAN/BRYANT COLUMBIA HOUSE DP 27196 4 27196		10/98-12/98 100.00 10/98-12/98 100.00	7.32 0.10	22.500 22.500	1.64 0.02 1.66 **
MECHANICAL TOTAL			89.07		20.41

ONY MUSIC PUBLISHING - FILM & TV
N ACCOUNT WITH : (06054) BRYANT, ANNE
OR PERIOD JANUARY TO JUNE 1999

R O Y A L T Y
S U M M A R Y

PAYEE : (6022)
BRYANT, ANNE

PAGE 3
3

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE / SONG TOTAL
MECHANICAL TOTAL		89.07		20.41	
SYNCH & SUNDRY TOTAL		532.59		122.35	
STATEMENT TOTAL		621.66		142.76	

NY MUSIC PUBLISHING - FILM & TV
ACCOUNT WITH : (6054) BRYANT, ANNE
IR PERIOD JULY TO DECEMBER 1999

ROYALTY
SUMMARY

PAYEE : (6022)
BRYANT, ANNE

PAGE 2

2

PERIOD	RCV'D.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRC.E./SONG TOTAL
MECHANICAL TOTAL		4.27		0.97	
STATEMENT TOTAL		4.27		0.97	

ONY MUSIC PUBLISHING - FILM & TV
D. BOX 1273
NASHVILLE, TN
7202

PAYEE : (6022)
TV-LOONLAND AG
MUENCHNER STRASSE 16
85774 UNTERPOLZING
GERMANY

PAGE: 1
1

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Filed 01/04/2008

Y ACCOUNT WITH : (06054) BRYANT, ANNE
OR PERIOD JANUARY TO JUNE 2000
MECHANICAL STATEMENT **

PERIOD	RCVD.	ROYALTY STATEMENT		AMOUNT DUE	SRCE. / SONG TOTAL
		AMOUNT RECEIVED	YOUR SHARE		
LONE AGAIN (FR. TV SER 'JEM') BRYANT/HARMAN SMP BELGIUM 54949 54949 54949	7/99-12/99 92.50 21 7/99-12/99 92.50 23 7/99-12/99 92.50	25.24 1.60 1.74	22.973 22.973 22.973	5.79 0.36 0.39	
ROKEN GLASS (FR. TV SER 'JEM') BRYANT/HARMAN SMP UNITED KINGDOM 730542 55307	17 7/99-12/99 92.50	0.64	22.973	0.14	0.14 **
ONAN THE ADVENTURER (TV SER - INCIDENTAL MUSIC) WUCKER/CHASE SMP UNITED KINGDOM 55307	7/99-12/99 92.50	0.05	22.973	0.01	0.01 **
DESTINY (FR. TV SER 'JEM') BRYANT/HARMAN SMP SPAIN 55274	7/99-12/99 92.50	0.09	22.973	0.02	0.02 **
FAMILY IS (FR. TV SER 'JEM') BRYANT/HARMAN SMP SPAIN 55274	7/99-12/99 92.50	0.26	22.973	0.05	0.05 **
FATHER SHOULD BE (FR. TV SER 'JEM') BRYANT/HARMAN SMP SPAIN 55274	7/99-12/99 92.50	0.23	22.973	0.05	0.05 **

Case 1:07-cv-06395-SHS

SUN 536

ROYALTY STATEMENT		PAYER : (6022) BRYANT, ANNE		PAGE : 2	
MY MUSIC PUBLISHING - FILM & TV OR PERIOD JANUARY TO JUNE 2000		* MECHANICAL STATEMENT **		AMOUNT DUE	
PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	SRCCE./SONG TOTAL	
(CONTINUED)					
3M INSTRUMENTAL THEME (FR TV SER 'JEM').					
BRYANT/BACAL					
SMP SPAIN					
55274	7/99-12/99	92.50	1.48	15.309	0.22
					0.22 **
HIS IS FAREWELL (FR. TV SER 'JEM')					
BRYANT/HARMAN					
SMP SPAIN					
55274	7/99-12/99	92.50	0.27	22.973	0.05
					0.05 **
TRANSFORMERS (TV SER - INCIDENTAL MUSIC)					
BRYANT/KINDER					
SMP JAPAN					
CCY 00542	49333	111	4/99-09/99	92.50	2.06
CCY 00542	49333	166	4/99-09/99	92.50	3.07
CCY 00542	49702	84	9/98-03/99	92.50	1.32
CCY 00542	40702	153	9/98-03/99	92.50	2.41
CC	00542	56001	10/99-03/00	92.50	0.59
CCY 00542	—	84	10/99-03/00	92.50	1.51
CCY 00542	56801	84	10/99-03/00	92.50	22.973
CCY 00542	56800	33	10/99-03/00	92.50	0.59
CCY 00542	56800	84	10/99-03/00	92.50	22.973
					0.13
					0.34
					0.34
					2.96 **
MECHANICAL TOTAL		44.73	10.06		

NY MUSIC PUBLISHING - FILM & TV ACCOUNT WITH : (06054) BRYANT, ANNE		ROYALTY STATEMENT		PAYEE : (6022) BRYANT, ANNE	SYNCH & SUNDY STATEMENT		PAGE	3
PERIOD JANUARY	TO JUNE	2000			AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE / SONG TOTAL
MAN THE ADVENTURER (TV SER - INCIDENTAL MUSIC)								
<i>(SER/CHASE)</i>								
JUSTMENT	SMP FRANCE	57057	1/99-06/99 100.00 7/99-12/99 100.00	13241.67 18.40	22.973 22.973	3042.00 4.22	3046.22	*
ICEM	SMP UNITED KINGDOM	58078	7/99-12/99 92.50	0.06	22.973	0.01	0.01	*
							3046.23	**
JOE - CUES								
SM - CUES	DOUGLAS/BRYANT/WALSH	SMP FRANCE	58078	7/99-12/99 100.00	1.78	45.946	0.81	0.81 **
ASHFORD/WALSH/BRYANT	ASHFORD/WALSH/BRYANT	SMP FRANCE	57057	1/99-06/99 100.00	13.53	15.309	2.07	2.07 **
JUSTMENT	PRMERS (TV SER - INCIDENTAL MUSIC)	AYANTKINDER						
JUSTMENT	SMP FRANCE	57057	1/99-06/99 100.00	265.16	22.973	60.91	60.91 **	
	SYNCH & SUNDY TOTAL		13540.60			3110.02		

NY MUSIC PUBLISHING - FILM & TV
O. BOX 1273
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1202

TELEPHONE : 615-726-8326

ROYALTY STATEMENT
TV-LOOMLAND AG
MÜNCHNER STRASSE 16
83774 UNTERSCHEIDING
GERMANY

PAGE: 1

ACCOUNT WITH : (06054) BRYANT, ANNE
JR 10 JULY TO DECEMBER 2000
MECHANICAL STATEMENT **

PERIOD	RCVD.	AMOUNT RECEIVED		AMOUNT DUE	SRCE./SONG TOTAL
		YOUR SHARE	AMOUNT DUE		
1/00-05/00	92.50	1.04 22.973	0.23		
1/00-05/00	92.50	1.68 22.973	0.38		
				0.61 **	
				0.02	0.02 **
				0.35	0.35 **
				0.05	0.05 **
				1.03	1.03
				4.71	4.71
				MECHANICAL TOTAL	MECHANICAL TOTAL

JONE AGAIN (FR. TV SER 'JEM')
BRYANT/HARMAN
SMP BELGIUM
1228415632/
62698
62698
15
24

ASHFORD/WALSH/BRYANT
SMP FRANCE
C. PRIVONO 62696
1/00-06/00 92.50
0.17 15.309

A.FE AND SOUND (FR. TV SER 'JEM')
BRYANT/HARMAN
SMP FRANCE
, PRIVONO 62696
1/00-06/00 92.50
— 1.56 22.973
0.35
0.35 **

JU'RE ALWAYS THERE IN MY HEART (FR. TV SER 'JEM')
BRYANT/HARMAN
SMP GERMANY
362292 62443
20 1/00-06/00 92.50
0.26 22.973
0.05
0.05 **

MECHANICAL TOTAL
— 4.71
— 1.03
— 4.71

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ROYALTY STATEMENT		PAYOUT : (6022) BRYANT, ANNE		PAGE : 2	
MY MUSIC PUBLISHING - FILM & TV OR PERIOD JULY : TO DECEMBER 2000		* SYNCH & SUNDAY STATEMENT		AMOUNT DUE	
PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT SRCE./SONG TOTAL	
JOE - CUES MGLAS/BRYANT/WALSH SMP FRANCE SCH. PERFORM. 62696	1/00-06/00	92.50	2.30	15.309	0.35
VFB AND SOUND (FR. TV SER 'JEM') BRYANT/HARMAN SMP FRANCE					0.35 **
SCH. PERFORM. 62696	1/00-06/00	92.50	3.83	22.973	0.87
SYNCH & SUNDAY TOTAL		6.13		1.22	0.87 **

ONY MUSIC PUBLISHING - FILM & TV

ROYALTY
SUMMARYPAID TO (6022)
BRYANT, ANNEPAGE 3

3ACCOUNT WITH : (05054) BRYANT, ANNE
OR PERIOD JULY TO DECEMBER 2000

PERIOD	AMOUNT RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
MECHANICAL TOTAL		4.71		1.03	
SYNCH & SUNDY TOTAL		6.13		1.22	
STATEMENT TOTAL	10.84			2.25	

AMY MUSIC PUBLISHING - FILM & TV
O. BOX 1273
NASHVILLE, TN

**R O Y A L T Y
S T A T E M E N T**

TELEPHONE : 615-726-8326

1202

PAYER : (6022)
TV-LOONLAND AG
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85774 UNTERFOHRING
GERMANY

PAGE: 1

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TO : NT WITH : (06054) BRYANT, ANNE
FOR PERIOD JANUARY TO JUNE
2001

MECHANICAL STATEMENT **

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
--------	-------	-----------------	------------	------------	------------------

JONE AGAIN (FR. TV SER 'JEM')
BRYANT/HARMAN
SMP BELGIUM
1228415632/
69801 11 7/00-12/00 92.50 0.78 22.973 0.17
14 7/00-12/00 92.50 0.98 22.973 0.22
0.39 **

JONAH THE ADVENTURER (TV SER - INCIDENTAL MUSIC)
RUCKER/CHASE
SMP SPAIN
70248 7/00-12/00 92.50 2.59 22.973 0.59 **
0.59 **

- CUES
DUGLAS/BRYANT/WALSH
SMP SPAIN
70248 7/00-12/00 92.50 52.98 15.309 8.11
8.11 **

EM - CUES
ASHFORD/WALSH/BRYANT
SMP SPAIN
7024a 7/00-12/00 92.50 34.68 15.309 5.30
5.30 **

TRANSFORMERS GENERATION 2 - CUES - UNIDENTIFIED
BRYANT
SMP SPAIN
70248 7/00-12/00 92.50 5.78 45.946 2.65
2.65 **

TRANSFORMERS (TV SER - INCIDENTAL MUSIC)

BRYANT/KINDER
SMP SPAIN
70248 7/00-12/00 92.50 268.63 22.973
61.71
61.71 **

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SUN 543

NY MUSIC PUBLISHING - FILM & TV
R O Y A L T Y
S T A T E M E N T

ACCOUNT WITH : (06054) BRYANT, ANNE
R PERIOD JANUARY TO JUNE
2001

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE /SONG TOTAL
DOUGLAS/BRYANT/WALSH SMP FRANCE CH. PERFORM. 69976	7/00-12/00	92.50	0.11	15.309	0.01
RIGHT FROM THE HEART BRYANT/HARMAN SMP GERMANY 69986	7/00-12/00	92.50	15.84	22.973	3.63 **
SIONARIE - CUES CHASE/BRYANT SMP GREECE SIONARIES (C	7/00-12/00	92.50	452.43	22.973	103.93
					103.93 **
					SYNCH & SUNDAY TOTAL
					468.38
					107.57

PAGE 1 (6022)
BRYANT, ANNE
* SYNCH & SUNDAY STATEMENT PAGE 2
AMOUNT DUE
SRCE /SONG TOTAL

NY MUSIC PUBLISHING - FILM & TV
I ACCOUNT WITH : (06054) BRYANT, ANNE
JR PERIOD JANUARY TO JUNE
2001

R O Y A L T Y
S U M M A R Y

PAYEE : (6022)
BRYANT, ANN

PAGE 3
AMOUNT
DUE
SRC. / SONG
TOTAL

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE
MECHANICAL TOTAL		366.42	78.75
SYNCH & SUNDY TOTAL		468.38	107.57
STATEMENT TOTAL		834.80	186.32

202
S H A R P E , N T
N Y M U S I C P U B L I S H I N G - F I L M & T V
R O Y A L T Y
S T A T E M E N T

PAYEE : (6022)
TV-LOONLAND AG
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85774 UNTERFOEHRING
GERMANY

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ACCOUNT WITH : (06054) BRYANT, ANNE

MECHANICAL STATEMENT • •

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BRYANT/HARMAN	SONY MUSIC PUBLISHING	PHILIPPINES			
D2K7075	86633	650	1/01-06/01	92.50	2.54
CDPK99030	86633	550	1/01-06/01	92.50	1.44
					22.97
ONE AGAIN (FR. TV SER. 'JEM')					22.97
BRYANT/HARMAN	SMP BELGIUM				
228415632/	80444	1	1/01-06/01	92.50	0.08
228415632/	80444	14	1/01-06/01	92.50	1.05
					22.97
UP STANDING (TV SP. - INSTRUMENTAL MUSIC)					

JOB # 1205
DOUGLAS/BRYANT/WALSH
SMP SPAIN
80673 1/01-06/01 92.50 1.54 15.309 0.23

TRANSFORMERS (TV SER - INCIDENTAL MUSIC)
RYANT/KINDER
SMP SPAIN

MECHANICAL TOTAL 198.28 45.40 1.56 *

NY MUSIC PUBLISHING - FILM & TV
ACCOUNT WITH : (06054) BRYANT, ANNE
PERIOD JULY TO DECEMBER 2001

		ROYALTY STATEMENT		PAYEE : (6022) BRYANT, ANNE	
		# SYNCH & SUNDAY STATEMENT		PAGE 2	
PERIOD	RCVD.	%	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE
JAN ADVENTURER (TV SER - INCIDENTAL MUSIC)					SRCE /SONG TOTAL
RICKER/CHASE SMP SPAIN	80673	1/01-06/01	92.50	25.18 22.973	5.78
JOE - CUES DOUGLAS BRYANT/WALSH SMP FRANCE CH. PERFORM.	80513	1/01-06/01	92.50	2.16 15.309	0.33
					0.33 **
					6.11
					27.34
					SYNCH & SUNDAY TOTAL

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Case 1:07-cv-06395-SHS

V MUSIC PUBLISHING - FILM & TV
BOX 1273
KVILLE, TN
02

ROYALTY
STATEMENT
ACCT WITH : (06054) BRYANT, ANNE
PERIOD JANUARY TO JUNE 2002
MECHANICAL STATEMENT **

PAGEEE : (6022)
TV-LOONTLAND AG
MUENCHNER STRASSE 16
85774 UNTERFOEHRING
GERMANY

PAGE: 1

1

PERIOD	RCVD.	%	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE. / SONG TOTAL
JNE AGAIN (FR. TV SER 'JEM')						
BRYANT/HARMAN SMP BELGIUM	16	7/01-12/01	92.50	1.14	22.973	0.26
228415632/ 91282	17	7/01-12/01	92.50	1.22	22.973	0.28
228415632/ 91282	21	7/01-12/01	92.50	1.50	22.973	0.34
 						0.88 **
JOE - CUES DOUGLAS/BRYANT/WALSH						
SMP SPAIN	91511	7/01-12/01	92.50	0.76	15.305	0.11
 						0.11 **
M JAMA CHANGE —						
BALLARD SMP CANADA	91301	128	7/01-12/01	75.00	4.23	22.973
163665892 91301	189	7/01-12/01	75.00	6.24	22.973	0.97
 						1.43
IRPRISE, SURPRISE (FR. TV SER 'JEM')						
BRYANT/HARMAN CAPITOL RECORDS	95002	262-	1/02-03/02	100.00	18.59-	22.500
5768 95002	373-	1/02-03/02	100.00	28.05-	22.500	4.18-
 						6.31-
RANSFORMERS GENERATION 2 - CUES - UNIDENTIFIED						10.49-**
BRYANT SMP SPAIN	91511	7/01-12/01	92.50	1.18	45.946	0.54 **

SUN 549

NY MUSIC PUBLISHING - FILM & TV STATEMENT		ROYALTY STATEMENT		PAYEE : (6022) BRYANT, ANNE		* SYNCH & SUNDRY STATEMENT		PAGE
ACCOUNT WITH : (06054) BRYANT, ANNE R. PERIOD JANUARY TO JUNE 2002								3
PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL			
JULY CUES DUGLAS/BRYANT/WALSH SMP FRANCE CH. PERFORM. 91349	7/01-12/01	92.50	0.08	15.309	0.01	0.01 **		
RAIGHT FROM THE HEART (FR. TV SER 'JEW')								
BRYANT/HARMAN SMP GERMANY 121 95682	7/01-12/01	100.00	10.21	22.973	2.34	2.34 **		
TRANSFORMERS (TV SER - INCIDENTAL MUSIC)								
BRYANT/KINDER SMP GREECE TRANSFORMERS 91370	7/01-12/01	92.50	391.53	22.973	89.94	89.94 **		
SIONARIE - CUES CHASE/BRYANT SMP GREECE SERIES (C 91370		7/01-12/01	92.50	200.69	22.973	46.10	46.10 **	
		SYNCH & SUNDRY TOTAL	602.51		138.39			

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NY MUSIC PUBLISHING - FILM & TV

STATEMENT

J. BOX 1273
SHVILLE, TN
202

TEPHONE : 615-725-8326

ACCT WITH : (06054) BRYANT, ANNE

R PERIOD JULY TO DECEMBER 2002

MECHANICAL STATEMENT **

PAYEE : (6022)

TV-MOONLAND AG
MÜNCHNER STRASSE 16
85774 UNTERFOHRING
GERMANY

PAGE: 1

1

PERIOD RCVD. AMOUNT RECEIVED YOUR SHARE

AMOUNT DUE SRCE /SONG TOTAL

ONE AGAIN (FR. TV SER 'JEM')				
BRYANT/HARMAN				
SMP BELGIUM				
228415632/	A2078	4	1/02-06/02	92.50
228415632/	A2078	7	1/02-06/02	92.50
228415632/	A2078	13	1/02-06/02	92.50

0.32	22.973	0.07		
0.54	22.973	0.12		
1.06	22.973	0.24		

0.43	**			

NAN THE ADVENTURER (TV SER - INCIDENTAL MUSIC)				
RUCKER/CHASE				
SMP SPAIN				
A2319				
1/02-06/02	92.50			

4.87	22.973	1.11		
		1.11		

M / NR CHANGE				
BALLARD				
SMP CANADA				
163665892	A2097	11	1/02-06/02	75.00
163665892	A2097	22	1/02-06/02	75.00
163665892	A2097	113	1/02-06/02	75.00
163665892	A2097	117	1/02-06/02	75.00
163665892	A2097	210	1/02-06/02	75.00
163665892	A2097	216	1/02-06/02	75.00

0.36	22.973	0.08		
0.72	22.973	0.16		
3.74	22.973	0.86		
4.03	22.973	0.92		
6.94	22.973	1.59		
7.43	22.973	1.70		

IANGRIT-LA				
HARMAN/BRYANT				
SMP THAILAND				
1637779853724	A2341	6	1/02-06/02	92.50
1637779853724	A2341	10	1/02-06/02	92.50
1637779853724	A2341	15	1/02-06/02	92.50
1637779853724	A2341	24	1/02-06/02	92.50
1637779853748	A2341	16	1/02-06/02	92.50
1637779853748	A2341	32	1/02-06/02	92.50
1637779853748	A2341	44	1/02-06/02	92.50
1637779853748	A2341	5	1/02-06/02	92.50

0.13	22.973	0.02		
0.08	22.973	0.01		
0.14	22.973	0.03		
0.08	22.973	0.01		
0.07	22.973	0.01		
0.10	22.973	0.02		
0.10	22.973	0.02		
0.09	22.973	0.02		

0.14	**			

ROYALTY STATEMENT		* SYNC & SUNDAY STATEMENT		PAGE	3		
ACCOUNT WITH : (06054) BRYANT, ANNE 3. PERIOD JULY TO DECEMBER 2002		PERIOD	% RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
JM L & CYMBAL (FR. TV SER 'JEM') BRYANT/HARMAN	SMP UNITED KINGDOM A2360	40	1/02-06/02	92.50	17.29	22.973	3.97
JOE - CUES DOUGLAS/BRYANT/WALSH	SMP GREECE A2167		1/02-06/02	92.50	50.34	15.108	7.70
ANSFORMERS VOCAL THEME II - UNIDENTIFIED KINDER/BACH/BRYANT	SMP UNITED KINGDOM A2360	44	1/02-06/02	92.50	5.53	3.859	0.21
ANSFORMERS GENERATION 2 - CUES - UNIDENTIFIED BRYANT	SMP GREECE A2167		1/02-06/02	92.50	18.49	45.945	0.21 ***
ANSFORMERS (TV SER - INCIDENTAL MUSIC) BRYANT/KINDER	SMP GREECE A2167		1/02-06/02	92.50	293.31	22.973	67.38 *
ANSFORMERS (SMP UNITED KINGDOM A2360	262	1/02-06/02	92.50	-53.10	22.973	12.19	12.19 *
						99.94	79.57 *
SYNCH & SUNDAY TOTAL				438.06			

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Case 1:07-cv-06395-SHS

MUSIC PUBLISHING - FILM & TV
BOX 1273
TITLE, TN

ROYALTY
STATEMENT

PAYEE : (6022)
TV-LAND AG
MUENCHNER STRASSE 16
85774 UNTERHOFRING
GERMANY

PAGE: 1

PHONE : 615-726-8326

ACCOMP. WITH : (06054) BRYANT, ANNE
PERIOD: JANUARY TO JUNE 2003

MACHICAL STATEMENT **

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE. / SONG TOTAL
--------	-------	-----------------	------------	------------	--------------------

E AGAIN (FR. TV SER 'JEM')						
BRYANT/HARMAN						
SMP BELGIUM						
3415632/ 8415632/	B1949 B1949	9 23	7/02-12/02 7/02-12/02	92.50 92.50	0.80 2.02	22.973 22.973
N THE ADVENTURER	RUCKER/CHASE	(TV SER - INCIDENTAL MUSIC)				
SMP UNITED KINGDOM	B2247					
		7/02-12/02	92.50	0.17	22.973	
				0.03		
				0.03 **		

GOMA, CHANGE
ARD

SMP CANADA	B1970	100	7/02-12/02	75.00	7.08	22.973
665892	B1970	325	7/02-12/02	75.00	12.02	22.973
665892	B1970	368	7/02-12/02	75.00	13.61	22.973
665892	B1970	397	7/02-12/02	75.00	15.61	22.973
					3.58	
					11.08 **	

VOCAL THEME (FR. TV SER)	BRYANT/BACAL					
MISC. MECHANICAL INCOME	A9413	\$0.00	9/02-03/02	100.00	37.70	22.500
					8.48	
					8.48 **	

FORMERS VOCAL THEME II - UNIDENTIFIED

KINDER/BACAL/BRYANT	SMP UNITED KINGDOM	B2247	53	7/02-12/02	92.50	10.96	3.859
		B2247	60	7/02-12/02	92.50	7.61	3.859
		B2247	107	7/02-12/02	92.50	13.56	3.859
						0.42	
						0.29	
						0.52	
						1.23 **	

MUSIC PUBLISHING - FILM & TV

STATEMENT

PAYER : (6022)
BRYANT, ANNE

3

ACCOUNT WITH : (06054) BRYANT, ANNE
PERIOD JANUARY TO JUNE 2003

ROYALTY

* SYNCH & SUNDAY STATEMENT

PAGE 3

JEM/UES
DOLAS/BRYANT/WALSH

AMOUNT DUE

SRCE /SONG TOTAL

SMP FRANCE

AMOUNT

RECEIVED

PERIOD

DUE

SHARE

RCVD.

SRCE /SONG TOTAL

PERFORM. B2020

AMOUNT

RECEIVED

PERIOD

DUE

SHARE

IGHT FROM THE HEART (FR. TV SER 'JEM')

AMOUNT

RECEIVED

PERIOD

DUE

SHARE

BRYANT/HARMAN

AMOUNT

RECEIVED

PERIOD

DUE

SHARE

SMP GERMANY

AMOUNT

RECEIVED

PERIOD

DUE

SHARE

FORMERS VOCAL THEME II - UNIDENTIFIED
KINDER/BACALL/BRYANT

AMOUNT

RECEIVED

PERIOD

DUE

SHARE

MISC. INCOME

AMOUNT

RECEIVED

PERIOD

DUE

SHARE

SYNCH & SUNDAY TOTAL

PERIOD

DUE

SHARE

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Document 32-44 Case 1:07-cv-06395-SHS

MUSIC PUBLISHING - FILM & TV ROYALTY

BOX 1273 STATEMENT
VILLE, TN

2 PHONE : 615-725-8326

CCOUP WITH : (06054) BRYANT, ANNE
PERIOD JULY TO DECEMBER 2003

MECHANICAL STATEMENT **

PAGE : (6022)
 PAYEE : (6022)
 TV-LOOMLAND AG
 MUENCHNER STRASSE 16
 85774 UNTERFOEHRING
 GERMANY

PAGE: 1

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE. / SONG TOTAL

GONNA CHANGE BALLARD SMP CANADA	C1419	78	1/03-06/03	75.00	3.13 22.973
1665892	C1419	99	1/03-06/03	75.00	3.98 22.973
1665892	C1419	216	1/03-06/03	75.00	8.68 22.973
1665892	C1419	299	1/03-06/03	75.00	12.02 22.973

ISFORMERS MAIN THEME (TV SER)

BRYANT/KINDER	TURN UP THE MUSIC, INC.	211	1/03-03/03	100.00	7.95 22.500
41444	C0834	211	1/03-03/03	100.00	7.95 22.500
41444	C0843				

ISFORMERS VOCAL THEME II - UNIDENTIFIED

KINDER/BACALL/BRYANT SMP UNITED KINGDOM	C1722	7	1/03-05/03	92.50	1.43 3.659
	C1722	24	1/03-06/03	92.50	3.22 3.859
	C1722	32	1/03-05/03	92.50	4.30 3.859
	C1722	40	1/03-06/03	92.50	5.37 3.859
	C1722	104	1/03-06/03	92.50	22.78 3.859

ISFORMERS (TV SER - INCIDENTAL MUSIC)

BRYANT/KINDER	MISC. MECHANICAL INCOME	1000	4/03-04/03	100.00	37.70 22.500
	B9395	1000	4/03-04/03	100.00	37.70 22.500
	B9400				

SMP UNITED KINGDOM	C1722	1	1/03-05/03	92.50	1.23 22.973
	C1722	5	1/03-06/03	92.50	0.66 22.973
	C1722	9	1/03-06/03	92.50	3.24 22.973
					2.44 22.973

MUSIC PUBLISHING - FILM & TV
ROYALTY STATEMENT
COUNT WITH : (06054) BRYANT, ANNE
PERIOD JULY TO DECEMBER 2003

PAYER : (6022)
BRYANT, ANNE
* MECHANICAL STATEMENT ** PAGE 2
PERIOD AMOUNT YOUR AMOUNT SRCE / SONG
RCVD. RECEIVED SHARE DUE TOTAL
MECHANICAL TOTAL 176.43 32.92

MUSIC PUBLISHING - FILM & TV

STATEMENT

PAYER : (6022)
BRYANT, ANNE

3

COUNT WITH : (05054) BRYANT, ANNE
PERIOD JULY TO DECEMBER 2003

* SYNCH & SUNDRY STATEMENT

PAGE 3

PERIOD RCV'D. AMOUNT YOUR AMOUNT SONG
THEME (FR. TV SER) RECEIVED SHARE DUE SRCB./SONG
BT. J/BACAU C631810/03-10/03 100.00 2500.00 22.500 562.50
2528.25 563.59FORMERS VOCAL THEME II - UNIDENTIFIED
KINDER/BACAU/BRYANT
SMP UNITED KINGDOMC1722 42 1/03-06/03 92.50 28.25 3.859 1.09
SYNCH & SUNDRY TOTAL 2528.25 563.59

1.09 **

SUN 563

MUSIC PUBLISHING - FILM & TV ROYALTY
ACCOUNT WITH : (06054) BRYANT, ANNE SUMMARY

PERIOD JULY TO DECEMBER 2003
PAYER : (6022)
BRYANT, ANNE

PAGE : 4
4

PAGE : 4

PERIOD	AMOUNT RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE. / SONG TOTAL
MECHANICAL TOTAL		176.43		32.92	
SYNCH & SUNDAY TOTAL		2528.25		563.59	
STATEMENT TOTAL		2704.68		596.51	

Exhibit C



**PRAGER
AND
FENTON**
PRAGER AND FENTON LLP

Prager and Fenton LLP, Certified Public Accountants, has provided accounting, auditing, tax and a comprehensive array of other services to individuals, companies and institutions for 85 years. The firm is a mid-size, international partnership with offices in New York, Los Angeles and London. We are large enough to provide an unusual breadth of expertise and depth of experience, yet small enough to maintain intimate and responsive client relationships, each of which is personally managed by a Prager and Fenton partner.

Prager and Fenton LLP distinguishes itself from other firms through its extraordinary commitment to serving the client. We believe that you deserve much more than the basic services you receive from most accounting firms. That is why, in everything we do, we go the extra mile to help you achieve your goals, maximize profitability and streamline your business operations and personal financial structures.

We make it our business to become intimately familiar with every facet of your financial situation so we can implement an integrated package of services that will address each of your current and potential needs. We provide you with innovative, cost-effective strategies and take an active role in guiding you toward smart, informed decisions. We gauge our own success by how well we help you succeed, thus we treat every client's business as if it were our own.

Prager and Fenton LLP has a large client base comprised of individuals from all walks of life and we have extensive experience in a multitude of industries. In addition, we possess a unique and widely recognized expertise in entertainment and related industries. Our commitment to our clients is evidenced by their commitment to us: many of our

We provide a comprehensive range of services that are marked by experience, expertise and responsiveness to your unique needs. One of our firm's hallmarks is that a Prager and Fenton partner is intimately involved in every engagement we undertake, no matter how small or large.

In all of our endeavors, your concerns come first and foremost. Our goal is to maximize your profitability and guide you toward greater success.

We utilize the latest technology and accounting procedures in each of our services and work in the most efficient, cost-effective manner possible. We realize many of your accounting needs come with a sense of urgency, and we pride ourselves on providing fast, impeccable service.

For a closer look at the services we offer, please select the appropriate heading below.

ACCOUNTING

AUDITING

BUSINESS MANAGEMENT

ESTATE AND GIFT TAX SERVICES

INTELLECTUAL PROPERTY AND COPYRIGHT

VALUATION SERVICES

ROYALTY AND PROFIT PARTICIPATION

TAX SERVICES

TOUR ACCOUNTING

ACCOUNTING

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We strongly believe in taking a proactive approach to accounting. As we provide you with first-rate accounting services, we are always looking at your company's future—one step ahead of problems that might arise—constantly taking the initiative to suggest ways you can improve your business.

We will provide whatever degree of accounting service you desire, from data entry and bookkeeping to completely overhauling your accounting system. We can complement your internal accounting personnel as

consultants and supervisors or, if you have no such staff to speak of, we can take on all of your day-to-day accounting requirements.

In whatever capacity you choose to use us, our foremost goal is to help you improve your company's efficiency and profit. We treat every client's business as if it were our own—with great care and creative approaches to helping you make more money. Tax considerations are integral to all of the work we do. During the course of any accounting engagement we evaluate all the components of your business, including tax issues.

The key to our accounting service is that we tailor it to your unique needs. We will come in when there's a crunch and help you handle the extra accounting workload. We can assist you in setting up cost-saving office systems and controls. We will even help you recruit personnel for your internal accounting department. Furthermore, if a full-time financial officer is not appropriate for your circumstances, we can assist you in that role. On top of this, we are always available for consultation and will take on special projects upon a last minute's notice.

In every instance, you can count on receiving personal attention from a Prager and Fenton partner. This commitment is evident in our many long-standing relationships with clients, some of which exceed 50 years. We take great pride in sticking with your business and helping it grow.

We invite businesses of all sizes, in all industries, to e-mail us at accounting@pragerfenton.com for details on how our accounting services can enhance your operations.

Our services would likely encompass some or all of the following:

- Performing review services on your financial statements
- Performing compilation services on your financial statements
- Preparing or updating financial statements

- ♦ Analysis of asset, liability, equity, revenue and expense accounts
- Agreed upon procedures tailored to your specific needs
- Design and implementation of systems of internal control
- Assistance in obtaining business financing
- Forecasting, budgeting and projections
- Guidance in business and financial short- and long-range planning
- Assistance in acquisitions and mergers
- Development of corporate structures
- Recruiting and training of client accounting personnel
- Inventory costing and support services
- Write-up of receipts and disbursements
- Bookkeeping services
- Preparation of quarterly and annual, payroll, sales and use, and commercial rent tax returns for sole proprietorship, corporations, partnerships, estates and trusts

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AUDITING

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When Prager and Fenton LLP audits your company's books, you get much more than just number crunching. As we carefully test your records, we make a point of looking at the big picture and providing recommendations that will enhance your business's efficiency and maximize your profits. When we recognize a better way that you could be doing something, we let you know.

Prager and Fenton LLP provides all the services you associate with an audit—it's just that we go above and beyond the traditional call of duty. We constantly have our eyes open for ways to reduce costs for our clients. We have a long history of conducting audits in almost every imaginable industry, and we pride ourselves on being attentive to each client's unique needs and finding innovative solutions to his or her problems.

Personal attention from a Prager and Fenton partner is

one of the primary ingredients in every audit we undertake. You'll have the confidence of knowing that a partner plays an integral role in every major auditing decision.

In addition, you can count on seeing some of the same Prager and Fenton professionals return to conduct your audit year after year. It is standard procedure for the big firms to shuffle the auditing staff on clients annually, wasting your time and money on educating new auditors as to the specifics of your enterprise. It is our policy to send staff to your office who have prior experience on your engagement, saving you time and money. Furthermore, this continuity produces a rock-solid familiarity with your business, and out of such understanding comes invaluable recommendations as to how to improve your operations.

Prager and Fenton LLP also stands out from the crowd by bringing tax expertise to every auditing engagement and making tax issues a primary concern when testing your records. Plus, we continuously educate our staff to keep them on the cutting edge of technological issues, auditing techniques and new standards and regulations.

When your audit is complete and we've packed up and departed, you'll be left with not only a balanced financial statement, but also a business that is poised to make more money, more efficiently, in the year to come.

Please e-mail us at audit@pragerfenton.com to learn more about our auditing services, which include:

- Auditing asset, liability, equity, revenue and expense accounts
- Evaluating systems and procedures
- Submitting special reports on specific accounts, such as volume of business, tax purposes or compliance with rental agreements
- Conducting fraud audits and investigations
- Auditing debtors in bankruptcy cases

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BUSINESS**MANAGEMENT**[back to top](#)

Leave it to us to coordinate your business and personal financial activities in a way that will enhance your revenue growth and give you the time to focus on other things in your life. When you let Prager and Fenton LLP manage your financial affairs, your life becomes much more manageable.

Our goal is to relieve you of financial responsibility and put more money in your pocket. With Prager and Fenton LLP on your team, you will have the confidence that your financial affairs are conducted effectively.

Each client has individual needs, and we tailor our business management program to accommodate those needs. For some clients we take care of bill paying and bookkeeping, for others we are more directly involved in the financial decisions of their professional and personal lives. It is up to you to determine the degree of assistance you desire.

Our clients include high net worth individuals, particularly entertainers and people affiliated with the arts and entertainment industry. We manage the business affairs of recording artists, actors, athletes and models.

Although our services are ideally suited for busy, high income individuals, we also offer invaluable benefits to entertainers who are just starting out. For newcomers to the scene, we can structure a financial management plan that will set you off on the right track. As your career evolves, we will enhance your plan with more sophisticated elements as necessary.

Furthermore, with our many years of experience and our highly respected position in the entertainment industry, we can give our clients access to industry executives at the highest levels. We have extensive experience in bolstering the careers of established artists as well as developing new artists.

For recording artists, we can assure that your royalties are paid accurately and on time. Our expertise in the areas of royalty and tour accounting gives us a unique strength in managing recording artists' affairs.

Tax implications play a major role in determining how you

should structure deals and organize your business plan. We have wide-ranging knowledge of tax laws in the United States and abroad and will structure your financial affairs in a manner that will keep your tax burden to a minimum.

We pride ourselves on maintaining long-term relationships with our clients. Each client receives the attention of our dedicated staff of professionals and personal supervision from a Prager and Fenton partner. This approach to doing business has helped facilitate our exceptional history of enduring relationships.

Please e-mail us at management@pragerfenton.com to learn more about how we can help keep your financial affairs running smoothly.

Our services would likely include some of the following:

- Negotiating contracts
- Identifying and procuring ancillary revenue opportunities, such as licensing, sponsorship and merchandising
- Facilitating banking relationships
- Preparing periodic financial reports
- Overseeing and maintaining investment policy
- Preparing U.S., state and local income tax returns
- Coordinating pension and retirement plans
- Managing accounts receivable and payable
- Reconciling bank accounts and overseeing bank activity
- Evaluating insurance requirements
- Reviewing royalty activity and conducting royalty examinations as required

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**ESTATE AND GIFT
TAX SERVICES**

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You've worked hard to acquire and maintain your assets--now you want to figure out the best way to spread your wealth while giving as little as possible to the government. Prager and Fenton LLP can help you develop a plan to distribute your assets in a manner that meets your goals and minimizes your estate taxes.

Planning properly for the transfer of your wealth is as important—and often as complicated—as earning it. We are familiar with all the intricacies of estate planning and help you arrive at a strategy that is best for your situation. We pride ourselves on providing you with personal attention from a Prager and Fenton partner who will listen closely to your needs, offer sound advice and work hard to maximize your wealth transfer within the context of your goals.

We steer clear of textbook approaches to distributing assets and have the experience and expertise to find creative solutions to all of your estate and gift giving dilemmas. We know that every individual has unique, often emotionally-charged decisions to make about his or her estate and we consider it our job to guide you toward solutions that fit your desires rather than tell you how things must be done.

When formulating an estate plan, we work to preserve your wealth through generations while fulfilling your specific short-term goals. Our history of long-term relationships with our clients is of immense value in this regard. Most of our partners have been with the firm for well over a decade, and many of our clients are members of families that have histories with Prager and Fenton that go back beyond a single generation. This continuity of client/partner relationships is essential to efficiently transferring and maximizing a family's assets over time.

Besides helping you manage your estate during your lifetime, we provide postmortem services and will help you plan wisely for wealth transfer upon your death. We will see to it that trusts are established and accomplish the goals of your plan in a manner that will continue to maximize your wealth and minimize taxes.

In everything we do, from advising to planning to administering, we like to consider ourselves part of a team. You can count on us to work closely with your attorneys, insurance professionals, brokers and other advisors to realize your goals and maximize the transfer of a lifetime's savings.

favorable results in countless IRS audits.

Whenever we embark on an examination to find out what your intellectual property is worth, we consider all the nuances of your unique circumstances and all the pertinent taxation laws. We make it our business to arrive at the fairest valuation possible.

Please e-mail us at valuation@pragerfenton.com to learn more about our valuation services, which include:

- Defining the property to be appraised and the date of valuation
- Determining the purpose of appraisal
- Discussing what type of value is appropriate (i.e. fair market value, fair value, investment value, etc.)
- Determining the marketability of the property to be valued
- Gathering data on the property or enterprise to be valued
- Assembling data on outside forces such as industry development and the state of the economy as of the valuation date
- Analyzing data submitted, such as financial statements and royalty statements, and any underlying agreements
- Selecting the appropriate valuation method
- Determining the appropriate discounts to be taken
- Issuing a written appraisal report

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ROYALTY AND

PROFIT

PARTICIPATION

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It is in every artist or copyright owner's best interest to have his or her royalty statements examined on a regular basis. Naturally, if you believe you are being underpaid, you should undergo an investigation immediately. But even under normal circumstances, when underpayment doesn't seem evident to you, it is always worthwhile to periodically conduct a complete examination of the royalty's books and records to ensure that you are being paid all that you are due under your contract.

Prager and Fenton LLP is experienced in reviewing

royalty accountings in all facets of the entertainment industry, with a specialty in serving music publishers and recording artists. We never fail to find you money, if due, when we undertake an investigation, and we pride ourselves on our long history of making successful claims. The nature of royalty contracts and accounting systems is such that there are always errors or questionable interpretations of contract provisions, and we make it our mission to leave no stone unturned when searching for underreportings. When we look, we find—it's as simple as that.

Prager and Fenton's expertise in conducting royalty and profit participation examinations is unparalleled. We have been engaged in this area nearly as long as the firm has been in existence, and several of our partners have specialized in it for over a quarter century. We represent the top recording artists in every genre, from classical to rap, and we have conducted thousands of audits over the years, which have taken us into every major record company in the United States and many throughout the world.

We offer each potential client a free consultation to determine whether it is economically feasible to pursue his or her case. When we are retained and ultimately go forward with an examination and make claims, they are never frivolous: there is always a strong bedrock basis for making them, and that is why our clients have such resounding success in getting the money that they are due.

We are experienced in conducting royalty investigations in numerous industries besides recording and music publishing, including television, motion pictures, video cassettes and toys.

Please e-mail us at royalty@pragerfenton.com to learn more about our royalty and profit participation investigations, which generally involve:

- Preparing an analysis of the governing agreements
- Analyzing various streams of income in the royalty statements
- Reviewing the calculation of royalty rates paid

- Tracing the flow of other third party income from licensee accountings to the client's royalty statements
- Ascertaining the completeness of information provided by making comparisons to financial records
- Preparing and rendering a detailed report of our findings

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TAX
SERVICES
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We go far beyond advising you on tax matters and preparing your returns: we help you make decisions that impact all areas of your personal and business finances.

We pride ourselves on building a personal relationship with each of our clients and providing customized service that begins with taxes but then extends to other areas of your financial life. We seek to minimize your tax bite, but we also strive to improve your income earning capacity and help you achieve your other financial goals.

In the course of preparing your taxes, we are constantly looking at the big picture, ready to offer advice that we feel will enhance your financial situation. We work with high net worth individuals, corporations, partnerships, LLCs, LLPs, trusts, estates and foundations, and in every case we give close consideration to how the business and personal sides of a client's tax situation mesh. We work to save you money, keep you out of tax trouble and protect you from other business problems as well.

One of Prager and Fenton's many great strengths is the wide range of services we provide. Taxes are a primary concern in every area of accounting—be it financial planning, estate and gift planning, corporate growth structures, etc.—so we assess each of these areas, if appropriate, when servicing a client. We consider ourselves business consultants as much as CPAs, and since we have expertise in many areas, we can properly advise you on countless matters as they pertain to taxes.

Besides serving well-established clients, we work with individuals who are just starting out in business. We help

them set up the proper structures for their initial phase of operation and then guide and advise them as they grow.

Every one of our clients receives personal attention from a Prager and Fenton partner. In addition, we take a unique approach among accounting firms of assigning some of the same senior staff to work on your account year after year. Through such continuity, we become intimately familiar with your specific tax circumstances and can serve you better. We have worked with many of our clients from generation to generation.

We take pride in finding creative ways to solve your unique problems and we make a point of communicating complicated tax issues in terms you can understand so you can make informed decisions. In addition, besides being knowledgeable about the technicalities of domestic taxation, we have a worldwide presence and expertise on international tax matters. We also have local contacts throughout the world with whom we can consult if unusual tax concerns in obscure places must be addressed.

Please e-mail us at tax@pragerfenton.com to learn more about our tax services, which include:

- Preparation of Federal, state and local tax returns
- Assistance with all types of taxes and tax planning
- Assistance with examinations by state and local taxing authorities and the U.S. Internal Revenue Service, including, if necessary, hearings and conferences
- Integration of domestic and foreign tax planning for international entities
- Studies to determine the most effective use of tax accounting methods
- Research and consultations on tax aspects of proposed transactions
- Research and consultation to achieve tax minimization

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TOUR**ACCOUNTING**[back to top](#)

When you hit the road, bring us along to maintain fiscal control and ensure that you have a trouble-free tour that's as profitable as possible. Prager and Fenton LLP has been running the financial end of concert tours for major recording artists for over two decades, handling every aspect from negotiating deals upfront to delivering financial summaries and tax returns when the tour is over. Our goal is to see that the tour operates within budget and that the artist receives every dollar to which he or she is entitled.

We are experts at running a big business on the road and making sure that artists get their fair share. While we represent many superstars, we also oversee small tours for developing artists. In either case, we provide the appropriate level of service: we take care of budgeting, insurance and settling all bills, including hotels, for the traveling entourage, as well as paying salaries and per diems.

Consider us your "one-stop shop" for all of your tour accounting needs. For some tours, all of the financial work can be conducted from one of our offices. However, for large national and world tours, we send one of our expert tour accountants along for the duration to oversee every financial matter at every venue in every city.

When you're on the road, you want to be certain that fiscal matters are in experienced and professional hands.

By choosing Prager and Fenton LLP, one of the undisputed leaders in the area of tour accounting, you will have the confidence of working with certified public accountants who possess an intimate knowledge of how to minimize your costs and maximize your returns on the road. In addition, the convenience of having one firm manage every aspect of your tour's finances is invaluable.

Along with our expertise in the day-to-day financial management of a tour, we are also well-versed in long-range planning in such areas as merchandising and negotiating deals with licensees and facilities. We will work with managers, lawyers, promoters and booking agents to help negotiate deals that are in your best interest. Furthermore, for performers embarking on tours

outside of the United States, we are familiar with worldwide tax structures and will work closely with local tax experts in order to save you money in the countries you're touring.

Please e-mail us at tour@pragerfenton.com for a free consultation and quote on providing accounting services for your next tour.

Our services would likely encompass some or all of the following:

- Negotiating and structuring financial arrangements with booking agencies, promoters, subcontractors and venue box offices around the world
- Reviewing contracts
- Preparing financial riders
- Preparing and monitoring tour budgets
- Evaluating insurance requirements
- Establishing controls to ensure accurate reporting and safeguarding of assets
- Overseeing comprehensive cash management
- Verifying venue controls, box office revenue, direct charges, expenses and merchandising sales
- Completing financial summaries and statements
- Preparing U.S., state and local income tax returns

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Exhibit D



THE SMART RESOURCE FOR SMART BUSINESS

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ASSURANCE SERVICES

- [* Auditing & Accounting](#)**
- [* Collateral Examination Services](#)**
- [* Diagnostic Services](#)**
- [* Due Diligence Services](#)**
- [* Employee Benefit Plan Services](#)**
- [* Royalty & Licensing Services](#)**

Royalty & Licensing Services

Royalty audits have become increasingly more common due to the complexity of agreements between licensors and licensees, changes in technology and the reliance on licensee companies' procedures and controls to ensure the completeness of licensor revenues. In many cases a minute detail either missed or ignored can be responsible for substantial losses.

What is a royalty audit?

- It is the process of analyzing information to determine whether a licensee is remitting royalties in accordance with a license agreement and following the terms and conditions of the agreement.

Are you at risk?

- Do you have certainty that your company is receiving all royalty and licensing revenue that they are entitled to?
- Do you monitor your licensing portfolio on a regular basis?
- Does your licensee report on a regular and timely basis?
- Do you compare your reported royalties against expected revenues?

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MAHONEY COHEN

Who should do a royalty audit?

- A Company that suspects that the royalty stream is not being reported properly.
- A Company that is trying to protect its brand against unauthorized distribution.
- A Company that wants to implement checks and balances for their licensees.

Mahoney Cohen's royalty and licensing services professionals are dedicated to providing clients with solutions to royalty compliance and collection issues. Our professionals assist clients in creating and executing comprehensive compliance programs which can increase revenues, identify opportunities to improve processes and procedures used to monitor license agreements and increase confidence in the information received from licensees.

Mahoney Cohen's experienced team of auditors works closely with clients to gain a complete understanding of their licensing agreements including an understanding of all revenue sources, types of products licensed, vendor requirements and personnel involved in the licensing cycle. Our professionals also work with licensee's management in order to review policies and procedures for revenue recognition as well as review systems and controls for recording sales and calculating royalties. Our proven audit methodologies ensure that clients are collecting the revenue to which they are entitled, based on their royalty and licensing agreements.

Our team is sensitive to preserving the licensor-licensee relationship during the royalty recovery process.

Royalty issues can be complex and Mahoney Cohen's royalty and licensing services professionals help to alleviate concerns related to the accuracy of royalty payments and provide continuity and predictability to the reporting in your licensing program.

Royalty and Licensing Services include:

- A detailed review of all aspects of your royalty agreement
- Monitoring compliance by licensees and reviewing licensing contracts
- Recovery of unreported revenue from licensing
- Worldwide Sourcing
- Compliance auditing to discourage violations by licensees or unlicensed users
- Examination of the right to audit clause
- Suggested solutions to avoid unreported revenues

We have helped clients recover significant revenue from unpaid royalties. We recommend to our clients to have a routine audit of their license agreements to realize the full benefit of their revenue streams from these sources. It should be common business practice for licensors to conduct royalty investigations, the rewards of which far exceed the costs of the royalty audit.

For more information, please contact [Jeff Gluck, CPA](#)

[Legal Disclaimer](#)

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
:ss.:
COUNTY OF NEW YORK)

JOHN C. KNAPP, being duly sworn, deposes and says:

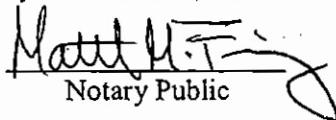
1. I am over 18 years of age, not a party to this action, and am associated with the law firm of Patterson, Belknap, Webb & Tyler LLP, located at 1133 Avenue of the Americas, New York, New York 10036.

2. On December 5, 2006 I served the foregoing **Affirmation of Gloria C. Phares in Support of Sunbow Productions, Inc.'s Motion to Dismiss** upon Patrick J. Monaghan, Esq., counsel for plaintiff, and Judith M. Saffer, Esq., counsel for co-defendant via hand delivery in open court.



JOHN C. KNAPP

Sworn to before me this 8th
day of December, 2006



Notary Public

MATTHEW M. FINNEGAN
Notary Public, State of New York
No. 01FI5080222
Qualified in New York County
Commission Expires June 16, 2007